

RESOLUTION ESTABLISHING ORDINANCE NO. 55-10

**AN ORDINANCE OF THE VILLAGE OF THE HILLS, TEXAS RELATING TO
TAXATION OF TELECOMMUNICATIONS SERVICES: PROVIDING A
SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION AND NAMING OF AN
EFFECTIVE DATE. BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE
VILLAGE OF THE HILLS, TEXAS:**

SECTION 1: TAXATION OF TELECOMMUNICATION SERVICES

- (a) A tax is hereby authorized on all telecommunications services sold within the Village of The Hills, Texas. For purposes of this section, the sale of telecommunications services is consummated at the location of the telephone or other telecommunications device from which the call or other communication originates. If the point of origin cannot be determined, the sale is consummated at the address to which the call or other communication is billed.
- (b) The application of the exemption provided for in V.T.C.A. Tax Code §321.210 is hereby repealed by the Village of The Hills as authorized by V.T.C.A. §321.210
- (c) The rate of the tax imposed by this section shall be the same as the rate imposed by The Village of The Hills, Texas, for all other local Sales and Use Taxes as authorized by the legislature of the State of Texas.
- (d) The Village Secretary shall forward to the Comptroller of the State of Texas by United States Registered Mail, a copy of this ordinance along with a copy of the minutes of the Board of Aldermen's vote and discussion on this ordinance.
- (e) This section shall become effective as of May 13,2010.

SECTION 2: This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the Village of The Hills, Texas. This ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance of ordinances are hereby repealed.

SECTION 3: If any section, subsection, clause or phrase of this ordinance is for any reason held unconstitutional, such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 4: This ordinance is to be liberally construed to achieve its remedial purposes.

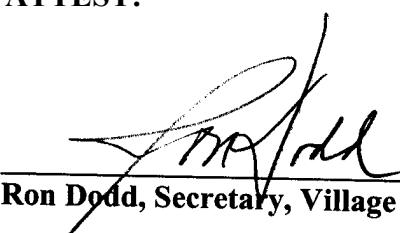
SECTION: This ordinance shall become effective from and after its passage as provided by law.

**PASSED AND APPROVED BY THE VILLAGE OF THE HILLS, TEXAS, THIS the 13th
day of May, 2010.**

Doug Lindgren

Doug Lindgren, Mayor, Village of The Hills

ATTEST:


Ron Dodd
Ron Dodd, Secretary, Village of The Hills